JOHN J. SOLLECITO DIRECTOR

Telephone: (518) 457-1723

STATE TAX COMMISSION

JAMES H. TULLY, JR., PRESIDENT
FRANCIS R. KOENIG
MARK FRIEDLANDER

September 4, 1981

H.R. Wilson Associates, P.C. 19 Eastern Ave. Syracuse, NY 13211

Gentlemen:

Please take notice of the Default Order of the State Tax Commission enclosed herewith.

Please take further notice that pursuant to Section(s) 1090(a) of the Tax Law, any proceeding in court to review this decision must be commenced within 4 months from the date of this notice.

Inquiries concerning the computation of tax due or refund allowed in accordance with this decision may be addressed to the undersigned at the above address.

Very truly yours,

John F. Krayel

cc: Petitioner's Representative

Taxing Bureau's Representative

STATE OF NEW YORK STATE TAX COMMISSION

In the Matter of the Petition

of

H.R. Wilson Associates, P.C.

DEFAULT ORDER

81-C-27

for Redetermination of Deficiency or for Refund of :

Corporation Franchise Tax under Article 9A

of the Tax Law for the Year 1977.

Petitioner(s) H.R. Wilson Associates, P.C., filed a petition for redetermination of deficiency or for refund of Corporation Franchise Tax under Article 9A of the Tax Law for the Year 1977. File No. 32157.

A pre-hearing conference on the petition was scheduled before Earl Womer, at the offices of the State Tax Commission, State Campus, Bldg. 9, Room 107, Albany, New York 12227 on Tuesday, June 9, 1981 at 10:00 a.m. Notice of said pre-hearing conference was given to petitioner(s). Petitioner(s) did not appear at the pre-hearing conference. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of H.R. Wilson Associates, P.C., be and the same is hereby denied.

DEFAULT ORDER
ADOPTED BY THE STATE TAX COMMISSION
ALBANY, NEW YORK
September 4, 1981

W.E. Wilson Corp.

COAB - Corp. THE

State Tax Commission ATT: Mr. Paul Coburn Warren S. Brundige

May 6, 1981

W.W. Wilson Corporation Port Washington, NY EIN 11-4782756

The above taxpayer has filed claims for refunds for the taxable years ending December 31, 1978 and December 31, 1979 in the amounts of \$29,805 and \$41,841 respectively. The claims were adjusted to \$29,514 and \$41,289 agen auditates reductions must be approved by you. The taxpayer's file, including Forms AU-316.12 are attached.

The corporation filed amended returns to claim a business allocation to which it was entitled for sales where shipments were made to points outside New York State. Under an amendment to the Tax Law a corporation does not need a regular place of business outside New York State in order to allocate income or capital for years beginning on or after January 1, 1978. In each year the claims for refunds were reduced by an adjustment to the DISC expert credit.

The reduction is proper, and I recommend your approval.

If you approve, please sign this memorandum in the spaces provided in the lower left-hand corner and return it and the file to Mr. Robert Quirk for appropriate further handling including the computation of interest.

| Warren S. Br Director | rundige | | | | | |
|--------------------------|----------|-------|---------|----------|---------|-------|
| 15/00 | us H. T. | ully. | Approv | d | Diseppr | oved |
| S/ Jhon | J/. | Lynca | Approve | | Maappr | ered. |
| S/ Joan COMMISSIONE | | | | | | |
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